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BOX: PATENT APPLICATION
Assistant Commissioner for Patents
Washington, D.C. 20231

Re: Application of Makoto KASHIWAYA and Junji NAKADA
CARBON LAYER FORMING METHOD
Our Reference: Q55902

Dear Sir:

Attached hereto is the application identified above including the specification, claims, one (1) sheet of drawings and one (1) priority document. The requisite U.S. Government Filing Fee, executed Declaration and Power of Attorney and Assignment will be submitted at a later date.

The Government filing fee is calculated as follows:

Total Claims	4 - 20 =	0 x \$18 =	\$ 000.00
Independent Claims	1 - 3 =	0 x \$78 =	\$ 000.00
Base Filing Fee		(\$690.00)	\$ 690.00
Multiple Dep. Claim Fee		(\$260.00)	\$ 000.00
TOTAL FILING FEE			\$ 690.00

Priority is claimed from:

Japanese Patent Application

Filing Date

11-083913

March 26, 1999

Respectfully submitted,
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DM:clf